

House File 477 - Introduced

HOUSE FILE 477

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 91)

A BILL FOR

- 1 An Act relating to the exemption from the hotel and motel taxes
- 2 for the renting of lodging exceeding a certain number of
- 3 consecutive days.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423A.5, subsection 1, paragraph a, Code
2 2017, is amended to read as follows:

3 a. The sales price from the renting of lodging which is
4 rented by the same person for a period of ~~more than thirty-one~~
5 ninety or more consecutive days.

6 EXPLANATION

7 The inclusion of this explanation does not constitute agreement with
8 the explanation's substance by the members of the general assembly.

9 Under current law, the renting of lodging by the same person
10 for a period of more than 31 consecutive days is exempt from
11 the state and local hotel and motel taxes under Code chapter
12 423A. This bill changes the length of the rental necessary to
13 qualify for that exemption to 90 or more consecutive days.